

**UNITED STATES DISTRICT COURT  
DISTRICT OF NEW JERSEY**

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**UNITED STATES OF AMERICA**

**Plaintiffs,**

**v.**

**RICHARD A. MOORE, DMD,**

**Defendants.**

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**Civil Action No. 12-3344 (FSH)**

**REPORT & RECOMMENDATION**

This matter having come before the Court as a result of the Order of the Hon. Faith S. Hochberg dated September 19, 2012, directing Richard Moore to appear before the Court on October 15, 2012 and show cause why he should not be compelled to comply with the IRS Summons served upon him;

and Judge Hochberg having directed the Undersigned to convene a hearing on October 15, 2012 to address the Order;

and Richard Moore having failed to appear before the Court as Ordered;

and for the reasons set forth in the Opinion delivered on the record on October 15, 2012;

IT IS ON THIS 15th day of October, 2012

RECOMMENDED to the United States District Judge that Her Honor: (1) enter an order that compels Richard Moore to comply with the IRS summons served upon him on February 1, 2012 and (2) that the order direct Richard Moore appear on **November 6, 2012 at 1:00 p.m.** at the IRS Office, 1719 C Route 10 East, Parsippany, New Jersey and bring with him the documents identified in the summons served upon him on February 1, 2012. **RICHARD MOORE IS ADVISED THAT FAILURE TO FILE WRITTEN OBJECTIONS TO THE**

**FINDINGS AND RECOMMENDATIONS CONTAINED IN THE FOREGOING  
REPORT WITHIN FOURTEEN DAYS OF RECEIPT OF SAME MAY BAR DE NOVO  
DETERMINATION BY THE UNITED STATES DISTRICT JUDGE OF AN ISSUE  
COVERED HEREIN AND SHALL BAR APPELLATE REVIEW OF SUCH FACTUAL  
FINDINGS AS MAY BE ACCEPTED OR ADOPTED BY THE UNITED STATES  
DISTRICT JUDGE; and**

IT IS FURTHER ORDERED that an IRS official shall personally serve Richard Moore with a copy of this Report and Recommendation and the United States shall file a Certificate of Service.

**s/Patty Shwartz  
UNITED STATES MAGISTRATE JUDGE**